

CURRICULUM VITAE
Dr. Mohammad Abu-Nassar

Date of Birth : 1/8/1961

Nationality : Jordanian

Marital Status : Married

Language : Arabic and English

ACADEMIC QUALIFICATIONS

<i>Institutions :</i>	University of Kent, Canterbury, UK
<i>Date:</i>	October 1990 to June 1993
<i>Degree :</i>	Ph.D. in Accounting

<i>Institutions :</i>	Glasgow University, Glasgow, UK
<i>Date:</i>	September 1987 to September 1988
<i>Degree:</i>	M.s.c in International Accounting

<i>Institutions :</i>	University of Jordan
<i>Date:</i>	September 1979 to September 1982
<i>Degree:</i>	BA in Accounting

Academic and Professional Experience

Position	Dates (from to)	Name of Employing Organization	Location of Assignment
Editor –in- Chief (Jordan Journal of Business Administration)	2012 to 2016	The Ministry of Higher Education and University of Jordan and	Amman-Jordan
Member, <i>committee</i> , Board of Director	2009 to 2013	Jadara University	Irbed - Jordan
Editorial Board (Jordan Journal	2011-2011	The Ministry of Higher Education	Amman-Jordan

of Business Administration)		and University of Jordan and	
Vice Dean- Faculty of Graduate Studies	2008 - 2011	University of Jordan	Amman-Jordan
Chairman Of Accounting Dept.	2002 - 2005	University of Jordan	Amman-Jordan
Assistant Dean	1999 - 2001	University of Jordan	Amman-Jordan
Full Professor of Accounting	May 2005	University of Jordan	Amman – Jordan
Visiting Associate Professor	Amman Arab University	2000 -2001	Amman – Jordan
Visiting Professor	Applied Science University	2007 -2008, 2015-2016	Amman – Jordan
Associate Professor Of Accounting	Sep. 2000 – 2005	University of Jordan	Amman – Jordan
Assistant Professor Of Accounting	Sep. 1993 – 2000	University of Jordan	Amman – Jordan
Lecturer in Accounting	1988 – 1990	University of Jordan	Amman – Jordan
Teaching and Research Assistant	1985 – 1987	University of Jordan	Amman – Jordan
Accountant	1993 – 1995	Army Forces Financial Department	Amman – Jordan

Membership in Professional Societies:

- Jordanian Accounting Association (board member)
- Jordanian Taxation Association (board member)

CONSULTING EXPERIENCE for Small and Medium Enterprises

<i>Country</i>	<i>Date</i>	<i>Name and brief description of the project</i>
Jordan	٢٠١٧	Feasibility Study for Establishing First-Arabian Company for Packaging
Jordan	2015	Conducting Diagnostic Study & Upgrading Plan for white cement factory

Jordan	2011	Conducting Diagnostic Study & Upgrading Plan for Nasr Bani Hany factory
Jordan	2009	A diagnostics study followed by developing a cost system (ABC) for Plastic company (Farhat Plastic factory (FPF)) for improving sales and production performance
Jordan	2008	A diagnostics study followed by developing a cost system (ABC) for Plastic company (AL-WAFA PLASTICS ESTABLISHMENT (WPE)) for improving sales and production performance
Jordan	2006	A diagnostics study followed by developing a cost system (ABC) for a households & toiletries industry (Sukhtian-Households &Toiletries Mfg) for improving sales and production performance
Jordan	2006	Financial and Economic Assessment of the Performance of Health Care Sector

TRAINING EXPERIENCE

Conduct Training Courses in the Following Area:

- Cost Accounting.
- Managerial Accounting.
- Accounting Information System.
- Financial Accounting
- Financial Analysis.
- Accounting for non-Accountant and Managers.
- Advanced Accounting
- Taxation accounting.
- International Accounting Standards

Research Interests (Financial and Cost Accounting)

The research interests include corporate financial reporting, particularly on disclosure in Jordan. In addition, my research interests include the areas of accounting regulation, and financial reporting Market-based Accounting Research.

Ongoing Research

THE EFFECT OF EARNINGS QUALITY ON THE COST OF DEBT USING IFRS

Publications (Books)

1. International Standards Accounting, Dar Wael, Second Edition, 2017.
2. Cost Accounting, Dar Wael, Second Edition, 2016.
3. Financial Accounting, Sarh International Co., 2018.
4. Corporation Accounting, , Dar Wael, 2017.
5. Management Accounting, Dar Wael, Third Edition, 2017
6. Advanced Accounting, Dar Wael, Third Edition, 2014
7. Accounting Principles, Part II, Dar Wael, Third Edition 2015.
8. Accounting Principles, Part I, Dar Wael, Third Edition, 2016.
9. Taxation Accounting, Dar Wael, Third Edition 2017.
10. Intermediate Accounting (part 1), Dar Wael, Third Edition, 2016.
11. Research Methods For Business, Dar Wael, Second Edition, 2005.
12. Computerized Accounting System, Ministry of Education. Amman – Jordan, 2003.

Publications (Articles)

1. The Variables' Effect on the Jordanian Publicly Held Companies Annual Financial Statements Voluntary Disclosure 2014. *Dirasat Journal: Administrative Sciences*. 41,2. (326-342).
2. The Effect of Corporate Governance on Operating Performance of Jordanian Manufacturing Companies: Evidence from Amman Stock Exchange. 2014. *Dirasat Journal: Administrative Sciences*. 41,2. (465-481).

3. Post-Privatization Performance of Jordanian Firms in Terms of Ownership Structure and Sector. 2014. *Dirasat Journal: Administrative Sciences*. **41,1. (123-140)**.
4. The Effect of the Income Smoothing on the Market Return of Listed Companies in Amman Stock Exchange. 2013. *Dirasat Journal: Administrative Sciences*. **40,2. (329-351)**.
5. THE EXTENT OF COMPLIANCE OF THE JORDANIAN COMPANIES IN APPLYING THE INTERNATIONAL ACCOUNTING STANDARD No 10 "EVENTS AFTER THE REPORTING PERIOD". **2012**. Journal of Administrative and Economic Sciences. **Qassim University. (5), No(2). 299-333**.
6. Effects of Privatization on Firms Financial and Operating Performance "Evidence from Jordan". 2011. *Dirasat Journal*. 38,1. (٢٨٨-٣٠٣).
7. The Effect of Earnings Quality on the Cost of Equity Using IFRS, Jordan. 2011. *Jordan Journal of Business Administration*. 7,1.(67-94).
8. The Effect of Earnings Quality on the Cost of Borrowing Using International Financial Reporting Standards: An Empirical study on industrial and service Shareholding Companies Listed on Amman Bourse. 2011. *Jordan Journal of Business Administration*. 7, 3 (433-460).
9. The Extent of Implementing Responsibility Accounting Features in Jordanian Industrial Corporations and It's Effect on Profitability and Operational Efficiency.2011. *Dirasat Journal*. 38,1. (329-351).
10. Adoption of international accounting and financial reporting standards between theory and practice:

Jordanian experience. The International Financial Accounting Standards (IAS) and International Auditing Standards (ISA conference. 13 - 14 December 2011, University of Saad Dahlab Blida, Algeria.

11. The Role of Accounting Accruals Components as Measures of Firm Performance. 2006. *The Arab Journal of Accounting: University of Bahrain* 9, 1. (73 -101)
12. Accounting Earnings and Cash Flows as a Measure of Performance in Business: "An Applied Study on Amman Stock Exchange" 2005. *Dirasat Journal*. 32, 2 (279-297).
13. Importance of Disclosure Requirements Issued by Securities Exchange Commission, and their Adequacy for Serving Users of Financial Statements. 2005. *Dirasat Journal*. 32, 1 (115 – 140).
14. An Empirical Examination of Factors Influencing Cash Dividend Policy. 2004. *Abhath Al-Yarmouk Journal*. 20, 1 (62 – 78).
15. The Importance of the Interim Financial Reports on the Jordanian Industrial Shareholding Companies to the Decision Making of the Investor in Amman Stock Market 2004. The fourth Scientific Conference of the Faculty of Economics and Administrative Sciences. Al-Zaytoonah University of Jordan, 26-28 April 2004.
16. The Information Content of The Main Elements of The Income Statement. 2002. *Dirasat Journal*. 29, 2 (278-296).
17. Do Share Prices Lead Earnings in Reflecting Value-Relevant Information? 2001. *Dirasat Journal*, 28 ,1 (54 – 67).
18. The Role of Earnings-to-Price Ratio In Improving the Returns-Earnings Relation, Applied Study on Jordanian Shareholding Companies. 2000. *Dirasat*

- Journal*, 27 ,2 (410 – 431).]
19. External Reporting in Less Developed Countries With Moderately Sophisticated Capital Market: A study of Users and Information Providers in Jordan. 2000. **Research in Accounting in Emerging Economics**, Volume 4, (227-246).
 20. Accounting Treatment of Contingent Liabilities by Jordanian Companies. 2000. *Dirasat Journal*, 27, 2 (283 -295).
 21. Tax Evasion in Jordan. 2000. *Al- Manara Journal*. 6, 2 (11 – 42).
 22. Specification of the relationship between the Stock Returns and the Accounting Earnings of Jordanian Companies. 1999. *Dirasat Journal*. 26, 2 (312-329). ∩
 23. Determining Factors of Audit Fees in Jordan – Auditors' and Corporate' Point of View. 1999. *Dirasat Journal*. 26, 2 (397 -411).
 24. Factors Affecting the Delay of Issuing Corporate Annual Reports In Jordan. 1998. *Dirasat Journal*. 25, 2 (376 – 385).
 25. External Users of financial reporting in less developed countries: the case of Jordan. 1996. *British Accounting Review*, 28, 1 (73-87).
 26. Preparers' Attitudes to Financial Reporting in Less Developed Countries with Moderately Sophisticated Capital Markets: The Case of Jordan. 1995. *The International Journal of Accounting*, 30,2 (129-138).

Selected Theses/Dissertations Supervision

Title	Student Name	Specialization	Level	Year	Published or not?	Publisher / Journal
Accounting Conservatism and Company's	Heba Mohamad Al	Accounting Theory	Master	2018	Not Published	

Performance: The moderating effect of the Ownership Concentration						
The Effect of Audit Quality and Auditor Opinion on Earnings Management: Evidence from Jordan	Noor Sharf	Auditing	Master	2017	Not Published	
The Impact of Corporate Governance and Earnings Management on Stock Liquidity		Corporate Governance	Master	2016	Not Published	
The Impact of Board of directors Characteristics on Financial Performance: an Empirical Study at Manufacturing and Service Companies Listed at Amman Stock Exchange.	Amani Iben Tareef	Corporate Governance	Master	2015	Not Published	
THE EFFECT OF EARNINGS QUALITY ON THE COST OF DEBT USING IFRS	Suzi Abu Ali	Financial Accounting	Master	2014	Not Published	

Effects of Privatization on Firms Financial and Operating Performance "Evidence from Jordan"	Lubna Natheer Oqdeh	Financial Accounting	Master	2013	Published	Journal of Dirasat/ University of Jordan
The Extent of Implementing Responsibility Accounting features	Fateena Gharaiba	Financial Accounting	Master	2012	Published	Journal of Dirasat/ University of Jordan
THE COMPLIANCE OF JORDANIAN SHAREHOLDING COMPANIES WITH THE INTERNATIONAL ACCOUNTING STANDARD	Muna Qadri	Financial Accounting	Master	2011	Not Published	
The ability of Current Operating Earnings and Current Operating Cash Flows to Predict Future operating Cash Flow	Mohammad Abedel-Salam	Financial Accounting	Master	2010	Not Published	

Taught Courses

Course	Description	Academic Year
Advanced Accounting	The course explains the accounting concepts and practices underlying business combinations. The course covers the following issues; the legal forms of business combinations, the use of purchase and pooling accounting, the different methods available as accounting treatment for the investment account; these include, the equity method, the cost method and the incomplete equity method, the basic consolidation procedures for the financial statements of the parent and its subsidiary, intercompany transactions such as land, inventory, depreciable assets and bonds, and intercompany leasing. Other issues include the impact of changes in the percentage of ownership on the consolidation procedures, the existence of	2009/2010

	preferred stocks, complex affiliation, and foreign currency translation.	
Accounting for Taxation	The course provides students with the different types of taxes, the main objectives of taxes, and explains the main tax concepts. i.e., double taxation, tax evasion and tax equality. The course also explains in detail the theoretical and practical aspects of the income tax laws in Jordan through examples and case studies.	2009/2010
Financial Statements Analysis	The course presents the financial statement analysis tools and techniques from the viewpoint of the primary users of financial statements. It covers the fundamental concepts of financial reporting, basic analysis by using vertical, horizontal, and ratio analysis	2008/2009

Other Academic Activities

Activity Type	Description
A Study to develop a costing System for Sukhtian-Households & Toiletries Mfg. Co. (HTM Mfg. CO.)	Developing Costing Systems <ul style="list-style-type: none"> • Evolution and Analysis of Financial Position and Profitability of the Companies

CONTACT INFORMATION

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